

**UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.

PROMESA  
Title III

No. 17 BK 3283-LTS

(Jointly Administered)

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

PUERTO RICO SALES TAX FINANCING  
CORPORATION,

Debtor.

PROMESA  
Title III

No. 17 BK 3284-LTS

**JOINT NOTICE OF APPEAL TO THE UNITED STATES COURT  
OF APPEALS FOR THE FIRST CIRCUIT**

COMES NOW, MARK ELLIOTT represented by the undersigned attorney and PETER C. HEIN AND LAWRENCE B. DVORES<sup>1</sup> both of whom appear *pro se*, as secured creditors and parties in interest in the above captioned cases, and all of whom hereby appeal to the United States Court of Appeals for the First Circuit from the following orders and final orders and judgments entered by the United District Court for the District of Puerto Rico in the herein captioned cases, as well as all prior orders encompassed within the Amended Order and Judgment Confirming the

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<sup>1</sup> Mr. Peter C. Hein and Mr. Lawrence B. Dvores are not represented by the undersigned law firm of Godreau & Gonzalez, Law, and are appearing *pro se*.

Third Amended Title III Plan (filed February 5, 2019 and listed below) including but not limited to the prior orders included in the listing below:

*(1) Amended Order and Judgment Confirming the Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation (filed February 5, 2019 as Docket 5055 in case 17-03283 & Docket 561 in case 17-3284);*

*(2) Amended Memorandum of Findings of Fact and Conclusions of Law in Connection with the Confirmation of the Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation (filed February 5, 2019 as Docket 5053 in case 17-03283 & Docket 560 in case 17-3284);*

*(3) Order and Judgment Confirming the Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation (filed February 4, 2019 as Docket 5048 in case 17-03283 & Docket 559 in case 17-3284).*

*(4) Memorandum of Findings of Fact and Conclusions of Law in Connection with the Confirmation of the Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation (filed February 4, 2019 as Docket 5047 in case 17-03283 & Docket 558 in case 17-3284);*

*(5) Memorandum Opinion and Order Approving Settlement between Commonwealth of Puerto Rico and Puerto Rico Sales Tax Financing Corporation (filed February 4, 2019 as Docket 5045 in case 17-03283);*

*(6) Disclosure Statement Order (filed November 29, 2018 as Docket 375 in case 17-3284);*

*(7) Notice Regarding the Proper Method for Submission of Objections to the Proposed COFINA Plan of Adjustment (filed December 10, 2018 in case 17-3284).*

The parties to the orders listed above which are here appealed from and the names and addresses of their respective attorneys are as follows:

(1) United States Trustee for the District of Puerto Rico

Monsita Lecaroz, Esq.  
Edificio Ochoa,  
500 Tanca Street, Suite 301,  
San Juan, PR 00901

(2) The Financial Oversight and Management Board of Puerto Rico,

Proskauer Rose LLP, 11 Times  
Square, New York, New York 10036,  
Attn: Martin J. Bienenstock, Esq., and Brian S. Rosen, Esq.

and

O'Neill & Borges LLC,  
250 Muñoz Rivera Ave., Suite 800,  
San Juan, PR 00918- 1813,  
Attn: Hermann D. Bauer, Esq.

(3) Puerto Rico Fiscal Agency and Financial Advisory Authority

O'Melveny & Myers LLP,  
Times Square Tower, 7 Times Square,  
New York, NY 10036,  
Attn: John J. Rapisardi, Esq., Suzzanne Uhland, Esq.,  
Diana M. Perez, Esq.

and

Marini Pietrantonio Muniz, LLC,  
Luis C. Marini-Biaggi,  
Esq., MCS Plaza, Suite 500,  
255 Ponce de León Ave.,  
San Juan P.R. 00917;

(4) Official Committee of Unsecured Creditors

Paul Hastings LLP, 200 Park Ave.,  
New York, NY 10166,  
Attn: Luc A. Despins, Esq., Andrew V. Tenzer, Esq., Michael E.  
Comerford, Esq., and G. Alexander Bongartz, Esq.

and

Casillas, Santiago & Torres LLC,  
El Caribe Office Building,  
53 Palmeras Street, Ste. 1601,  
San Juan, PR 00901,  
Attn: Juan J. Casillas Ayala, Esq. and Alberto J.E. Añeses Negrón, Esq.

(5) Official Committee of Retired Employees

Jenner & Block LLP,  
919 Third Ave.,  
New York, NY 10022,  
Attn: Robert Gordon, Esq. and Richard Levin, Esq.,

and

Jenner & Block LLP,  
353 N. Clark Street, Chicago,  
IL 60654,  
Attn: Catherine Steege, Esq. and Melissa Root, Esq.;

and

Bennazar, García & Milián, C.S.P.,  
Edificio Union Plaza, PH-A,  
416 Ave. Ponce de León,  
Hato Rey, PR 00918,  
Attn: A.J. Bennazar- Zequeira, Esq.;

(6) COFINA Senior Bondholders' Coalition

Quinn Emanuel Urquhart & Sullivan, LLP  
51 Madison Avenue, 22nd Floor  
New York, New York 10010-1603  
Attn: Susheel Kirpalani, Esq., Daniel Salinas, Esq.

and

Reichard & Escalera  
255 Ponce de León Avenue  
MCS Plaza, 10th Floor  
Attn: Rafael Escalera, Esq., Fernando Van Derdys, Esq.

(7) *The Puerto Rico Funds*

White & Case LLP  
1221 Avenue of the Americas New York, NY 10036  
Attn: John K. Cunningham, Esq., Glenn M. Kurtz, Esq.

and

White & Case LLP  
200 S. Biscayne Blvd., Suite 4900  
Miami, FL 33131  
Attn: Jason N. Zakia, Esq., Cheryl T. Sloane, Esq.

and

Sánchez Pirillo, LLC  
270 Muñoz Rivera Avenue, Suite 1110  
San Juan, PR 00918  
Attn: José C. Sánchez-Castro, Esq., Alicia I. Lavergne-Ramírez, Esq.

(8) *Ambac Assurance Corporation*

Curtis, Mallet-Prevost, Colt & Mosle LLP  
101 Park Avenue  
New York, NY 10178  
Attn: Michael J. Moscato, Esq., Gabriel Hertzberg, Esq.

and

Ferraiuoli LLC  
221 Ponce de León Avenue, 5th Floor  
San Juan, PR 00917  
Attn: Roberto Cámara-Fuertes, Esq.

(9) National Public Finance Guarantee Corporation

Weil, Gotshal & Manges LLP  
767 Fifth Avenue  
New York, New York 10153

and

Adsudar Muñoz Goyco Seda & Pérez-Ochoa, PSC,  
208 Ponce de Leon Ave., Suite 1600  
San Juan, PR 00936  
Attn: Eric Pérez-Ochoa, Esq., Luis A. Oliver-Fraticelli, Esq.

(10) Assured Guaranty Corp.

Cadwalader, Wickersham & Taft, LLP  
200 Liberty Street  
New York, NY 10281  
Atty: Howard R. Hawkins, Jr., Esq., Mark C. Ellenberg, Esq.

and

Casellas Alcover & Burgos P.S.C  
P.O. Box 364924  
San Juan, PR 00936-4924  
Attn: Heriberto Burgos Pérez, Esq., Ricardo F. Casellas-Sánchez, Esq.

(11) Service Employees International Union (SEIU) and United Automobile  
Aerospace and Agricultural Implement Workers of America (UAW)

Cohen, Weiss and Simon LLP  
900 Third Avenue  
New York, New York 10022-4869  
Attn: Richard M. Seltzer, Esq., Peter D. DeChiara, Esq.,  
Hiram M. Arnaud, Esq.

and

Monserate Simonet & Gierbolini

101 San Patricio Ave.  
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Guaynabo, PR 00968  
Attn: Miguel Simonet Sierra

(12) PROSOL-UTIER

Bufete Emmanuelli, C.S.P.  
P.O. Box 10779  
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Attn: Rolando Emmanuelli Jiménez, Esq. and  
Jessica E. Méndez Colberg, Esq.

(13) Manuel Natal Albelo<sup>2</sup>

Roberto O. Maldonado Nieves  
C/7 N.E. #344, Suite 1-A  
Esq. Franklin D. Roosevelt  
San Juan, Puerto Rico 00921

(14) Popular Democratic Party Caucus of the Puerto Rico Senate

Rafael M. Arrillaga Romany  
15 Taft Street, Suite 402  
San Juan, Puerto Rico 00911

(15) Ad Hoc Group of General Obligation Bondholders

Robbins, Russell, Englert, Orseck, Untereiner & Sauber LLP  
2000 K Street NW  
4th Floor  
Washington, DC 20006  
Attn: Lawrence S. Robbins, Esq., Gary A. Orseck, Esq.,  
Mark T. Stancil, Esq.

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<sup>2</sup> The following parties filed an objection in conjunction with Mr. Manuel Natal Albelo:

René Pinto Lugo, VAMOS, Movimiento de Concertación Ciudadana Inc., (VAMOS); and the following labor unions: Unión de Empleados de Oficina y Profesionales de la Autoridad de Edificios Públicos, (UEOGAEP); Unión Insular de Trabajadores Industriales y Construcciones Eléctricas Inc., (UITICE); Unión Independiente de Empleados de la Autoridad de Acueductos y Alcantarillados (UIA); Unión de Empleados de Oficina Comercio y Ramas Anexas, Puertos, (UEOCRA); Unión de Empleados Profesionales Independientes, (UEPI); Unión Nacional de Educadores y Trabajadores de la Educación, (UNETE); y la Asociación de Inspectores de Juegos de Azar, (AIJA).

Respectfully submitted on February 19, 2019 in San Juan Puerto Rico.

**GODREAU & GONZALEZ LAW, LLC**

By: /s/ Rafael A. González Valiente

Rafael A. González Valiente

P.O. Box 9024176

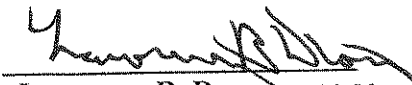
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